## Table 7.1. Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1989 Through 1998

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
80	Health services	444,727	420,361	398,353	376,279	351,419
801	Offices and clinics of doctors of medicine	188,835	179,474	172,926	167,969	159,616
802	Offices and clinics of dentists	54,151	50,997	47,411	44,909	41,663
803	Offices and clinics of doctors of osteopathy	5,325	4,902	4,749	4,698	4,354
804	Offices and clinics of other health	,	,	<u> </u>	,	,
	practitioners	31,334	29,561	28,409	27,357	25,891
8041	Offices and clinics of chiropractors	7,680	7,264	7,003	6,742	6,757
8042	Offices and clinics of optometrists	7,007	6,491	6,330	6,113	6,021
8043	Offices and clinics of podiatrists	2,421	2,401	2,443	2,388	2,190
805	Nursing and personal care facilities	49,182	46,848	44,282	41,135	37,320
806	Hospitals <sup>1</sup>	53,807	50,154	44,669	38,417	35,143
8062	General medical and surgical hospitals <sup>1</sup>	43,059	40,920	36,496	30,704	27,993
8063	Psychiatric hospitals <sup>1</sup>	4,342	3,877	3,508	3,847	3,764
8069	Specialty hospitals, except psychiatric <sup>1</sup>	6,407	5,357	4,665	3,866	3,386
807	Medical and dental laboratories	18,321	16,510	16,054	15,524	15,427
8071	Medical laboratories	15,247	13,705	13,277	12,909	13,007
8072	Dental laboratories	3,074	2,805	2,777	2,615	2,420
808	Home health care services	18,548	19,286	19,556	17,987	15,394
809	Miscellaneous health and allied services,					
	n.e.c	25,223	22,629	20,297	18,283	16,611
8092	Kidney dialysis centers	4,318	3,712	3,391	3,259	2,898
8093	Specialty outpatient facilities, n.e.c	12,537	10,615	9,500	8,616	7,965

Table 7.1. Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1989 Through 1998—Continued

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
80	Health services	335,108	321,653	293,907	271,212	241,558
801	Offices and clinics of doctors of medicine	154,242	151,824	138,576	128,871	117,213
802	Offices and clinics of dentists	38,946	36,939	33,279	31,502	29,297
803	Offices and clinics of doctors of osteopathy	4,159	4,008	3,584	3,254	2,833
804	Offices and clinics of other health					·
	practitioners	25,367	23,893	21,449	20,139	17,084
8041	Offices and clinics of chiropractors	6,936	6,555	5,647	5,467	5,005
8042	Offices and clinics of optometrists	5,715	5,333	5,028	4,799	4,296
8043	Offices and clinics of podiatrists	2,156	2,102	1,957	1,811	(NA)
805	Nursing and personal care facilities	36,172	34,743	32,862	30,162	25,753
806	Hospitals <sup>1</sup>	33,331	31,083	28,807	26,487	23,495
8062	General medical and surgical hospitals <sup>1</sup>	26,683	24,162	22,220	20,442	(NA)
8063	Psychiatric hospitals <sup>1</sup>	3,730	4,396	4,402	4,129	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup>	2,918	2,525	2,185	1,916	(NA)
807	Medical and dental laboratories	15,066	15,172	13,567	12,033	10,336
8071	Medical laboratories	12,735	12,882	11,458	9,996	8,470
8072	Dental laboratories	2,331	2,290	2,109	2,037	1,866
808	Home health care services	13,178	11,208	9,129	7,556	5,595
809	Miscellaneous health and allied services,					
	n.e.c	14,647	12,783	12,654	11,208	9,952
8092	Kidney dialysis centers	2,468	2,140	1,717	1,451	(NA)
8093	Specialty outpatient facilities, n.e.c	6,999	6,476	6,508	5,326	(NA)

NA Not available.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in Tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.1 for estimated measures of sampling variability (coefficients of variation).

<sup>&</sup>lt;sup>1</sup>Estimates are obtained from a sample of employer firms only.

## Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
80	Health services	5.8	5.5	5.9	7.1	4.9
801	Offices and clinics of doctors of medicine	5.2	3.8	3.0	5.2	3.5
802	Offices and clinics of dentists	6.2	7.6	5.6	7.8	7.0
803	Offices and clinics of doctors of osteopathy	8.6	3.2	1.1	7.9	4.7
804	Offices and clinics of other health					
	practitioners	6.0	4.1	3.8	5.7	2.1
8041	Offices and clinics of chiropractors	5.7	3.7	3.9	-0.2	-2.6
8042	Offices and clinics of optometrists	7.9	2.5	3.5	1.5	5.4
8043	Offices and clinics of podiatrists	0.8	-1.7	2.3	9.0	1.6
805	Nursing and personal care facilities	5.0	5.8	7.7	10.2	3.2
806	Hospitals <sup>1</sup>	7.3	12.3	16.3	9.3	5.4
8062	General medical and surgical hospitals <sup>1</sup>	5.2	12.1	18.9	9.7	4.9
8063	Psychiatric Hospitals <sup>1</sup>	12.0	10.5	-8.8	2.2	0.9
8069	Specialty hospitals, except psychiatric <sup>1</sup>	19.6	14.8	20.7	14.2	16.0
807	Medical and dental laboratories	11.0	2.8	3.4	0.6	2.4
8071	Medical laboratories	11.3	3.2	2.9	-0.8	2.1
8072	Dental laboratories	9.6	1.0	6.2	8.1	3.8
808	Home health care services	-3.8	-1.4	8.7	16.8	16.8
809	Miscellaneous health and allied services,					
	n.e.c	11.5	11.5	11.0	10.1	13.4
8092	Kidney dialysis centers	16.3	9.5	4.1	12.5	17.4
8093	Specialty outpatient facilities, n.e.c	18.1	11.7	10.3	8.2	13.8

Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
80	Health services	4.2	9.4	8.4	12.3	8.9
801	Offices and clinics of doctors of medicine	1.6	9.6	7.5	9.9	7.7
802	Offices and clinics of dentists	5.4	11.0	5.6	7.5	7.2
803	Offices and clinics of doctors of osteopathy	3.8	11.8	10.1	14.9	6.5
804	Offices and clinics of other health					
	practitioners	6.2	11.4	6.5	17.9	5.2
8041	Offices and clinics of chiropractors	5.8	16.1	3.3	9.2	11.0
8042	Offices and clinics of optometrists	7.2	6.1	4.8	11.7	3.9
8043	Offices and clinics of podiatrists	2.6	7.4	8.1	(NA)	(NA)
805	Nursing and personal care facilities	4.1	5.7	9.0	17.1	13.3
806	Hospitals <sup>1</sup>	7.2	7.9	8.8	12.7	6.3
8062	General medical and surgical hospitals <sup>1</sup>	10.4	8.7	8.7	(NA)	(NA)
8063	Psychiatric hospitals <sup>1</sup>	-15.2	-0.1	6.6	(NA)	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup>	15.6	15.6	14.0	(NA)	(NA)
807	Medical and dental laboratories	-0.7	11.8	12.7	16.4	15.9
8071	Medical laboratories	-1.1	12.4	14.6	18.0	18.1
8072	Dental laboratories	1.8	8.6	3.5	9.2	6.6
808	Home health care services	17.6	22.8	20.8	35.0	21.9
809	Miscellaneous health and allied services,					
	n.e.c	14.6	1.0	12.9	12.6	19.5
8092	Kidney dialysis centers	15.3	24.6	18.3	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c	8.1	-0.5	22.2	(NA)	(NA)

NA Not available.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in Tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.1 for estimated measures of sampling variability (coefficients of variation).

<sup>&</sup>lt;sup>1</sup>Estimates are obtained from a sample of employer firms only.

Table 7.3. Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998 [Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
80 pt.	Selected health services	436,078	414,990	401,047	385,210	363,112
801	Offices and clinics of doctors of medicine	31,728	28,447	26,153	24,873	21,882
805	Nursing and personal care facilities	21,250	19,712	18,510	17,570	16,564
806	Hospitals	363,655	347,837	337,822	325,033	308,105
8062	General medical and surgical hospitals	334,330	319,535	309,681	297,407	281,430
8063	Psychiatric hospitals	9,906	9,742	9,291	9,211	9,848
8069	Specialty hospitals, except psychiatric	19,418	18,560	18,850	18,415	16,827
808	Home health care services	7,944	8,083	8,043	7,943	7,428
809	Miscellaneous health and allied services,					
	n.e.c	11,353	10,770	10,388	9,666	9,025
8092	Kidney dialysis centers	788	715	676	620	526
8093	Specialty outpatient facilities, n.e.c	5,812	5,896	5,957	5,661	5,320

Table 7.3. Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998—Continued

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
80 pt.	Selected health services	345,081	324,416	298,168	267,858	(NA)
801 801	Offices and clinics of doctors of medicine	19,647	16,548	14,744	12,888	(NA)
805	Nursing and personal care facilities	15,972	15,221	13,628	12,132	10,573
806	Hospitals	294,757	279,736	259,188	233,615	(NA)
8062	General medical and surgical hospitals	268,885	254,391	234,056	210,503	(NA)
8063	Psychiatric hospitals	10,243	10,933	11,461	11,008	(NA)
8069	Specialty hospitals, except psychiatric	15,629	14,412	13,671	12,104	(NA)
808	Home health care services	6,608	5,714	4,624	3,874	(NA)
809	Miscellaneous health and allied services,					
	n.e.c	8,007	7,123	5,915	5,285	(NA)
8092	Kidney dialysis centers	462	400	357	305	(NA)
8093	Specialty outpatient facilities, n.e.c	4,737	4,437	3,834	3,519	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.4. Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1989 Through 1998

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
80 pt.	Selected health services	5.1	3.5	4.1	6.1	5.2
801	Offices and clinics of doctors of medicine	11.5	8.8	5.1	13.7	11.4
805	Nursing and personal care facilities	7.8	6.5	5.4	6.1	3.7
806	Hospitals	4.5	3.0	3.9	5.5	4.5
8062	General medical and surgical hospitals		3.2	4.1	5.7	4.7
8063	Psychiatric hospitals	1.7	4.9	0.9	-6.5	-3.9
8069	Specialty hospitals, except psychiatric	4.6	-1.5	2.4	9.4	7.7
808	Home health care services	-1.7	0.5	1.3	6.9	12.4
809	Miscellaneous health and allied services,					
	n.e.c	5.4	3.7	7.5	7.1	12.7
8092	Kidney dialysis centers	10.2	5.8	9.0	17.9	13.9
8093	Specialty outpatient facilities, n.e.c	-1.4	-1.0	5.2	6.4	12.3

Table 7.4. Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1989 Through 1998—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
80 pt.	Selected health services	6.4	8.8	11.3	(NA)	(NA)
801	Offices and clinics of doctors of medicine	18.7	12.2	14.4	(NA)	(NA)
805	Nursing and personal care facilities	4.9	11.7	12.3	14.7	12.3
806	Hospitals	5.4	7.9	10.9	(NA)	(NA)
8062	General medical and surgical hospitals	5.7	8.7	11.2	(NA)	(NA)
8063	Psychiatric hospitals	-6.3	-4.6	4.1	(NA)	(NA)
8069	Specialty hospitals, except psychiatric	8.4	5.4	12.9	(NA)	(NA)
808	Home health care services	15.6	23.6	19.4	(NA)	(NA)
809	Miscellaneous health and allied services,					
	n.e.c	12.4	20.4	11.9	(NA)	(NA)
8092	Kidney dialysis centers	15.5	12.0	17.0	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c	6.8	15.7	9.0	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.5. Selected Health Services (SIC 80, pt.)—Estimated Expenses for Tax-Exempt Firms: 1994 Through 1998 [Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
80 pt.	Selected health services	422,140	397,935	389,378	372,978	355,991
801	Offices and clinics of doctors of medicine	31,334	28,454	25,499	24,090	21,377
805	Nursing and personal care facilities	20,283	19,025	18,191	16,823	16,149
806	Hospitals	351,865	332,264	327,801	314,934	302,497
8062	General medical and surgical hospitals	322,041	304,059	298,745	286,573	275,634
8063	Psychiatric hospitals	10,746	10,382	10,593	10,516	10,565
8069	Specialty hospitals, except psychiatric	19,078	17,823	18,463	17,845	16,298
808	Home health care services	7,814	7,902	7,859	7,717	7,166
809	Miscellaneous health and allied services,					
	n.e.c	10,704	10,154	9,907	9,300	8,702
8092	Kidney dialysis centers	725	667	582	556	481
8093	Specialty outpatient facilities, n.e.c	5,555	5,614	5,761	5,493	5,135

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.6. Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Changes for Expenses for Tax-Exempt Firms: 1995 Through 1998

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994
80 pt. 801 805 806 8062 8063 8069	Selected health services Offices and clinics of doctors of medicine Nursing and personal care facilities Hospitals General medical and surgical hospitals Psychiatric hospitals Specialty hospitals, except psychiatric	5.9 5.9 3.5	2.2 11.6 4.6 1.4 1.8 –2.0	4.4 5.8 8.1 4.1 4.2 0.7 3.5	4.8 12.7 4.2 4.1 4.0 -0.5 9.5
808 809 8092 8093	Home health care services  Miscellaneous health and allied services, n.e.c  Kidney dialysis centers  Specialty outpatient facilities, n.e.c	-1.1 5.4 8.7 -1.1	0.5 2.5 14.6 –2.6	1.8 6.5 4.7 4.9	7.7 6.9 15.6 7.0

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.7. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Receipts for Taxable Employer Firms, by Type of Service Performed: 1996 Through 1998

Type of service		ors of med (SIC 8011		(	Dentists SIC 8021	)		s of osted SIC 8031			hiropracto SIC 8041			ptometris SIC 8042			Podiatrists (SIC 8043	
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Total		169,127	162,420	52,147	49,111	45,653	4,921	4,523	4,347	6,807	6,439	6,223	6,460	5,969	5,827	2,266	2,250	2,300
Patient care services . Laboratory services Inhouse laboratory	163,924 8,009	163,198 155,844 7,703	148,442 7,804	51,087 50,196 1,609	47,886 46,867 1,517	44,033 42,974 1,634	4,836 4,643 140	4,461 4,336 120	4,249 4,049 103	6,552 6,458 (S)	6,148 6,009 (S)	5,932 5,739 (S)	2,897 2,705 (S)	2,675 2,523 (S)	2,683 2,384 (S)	2,174 2,149 (S)	2,147 2,126 (S)	2,202 2,169 (S)
services	6,841	6,327	1.663	1,143	1,107 410	862 772	96	78 42	62	(S) (S)	(S) (S)	(S)	(S)	(S)	(S)	(S)	(S)	(S) (S)
X-ray services Other patient care services	13,005 142,910	12,586 135,555	13,035 127,603	936 47,650	832 44,518	1,000 40,340	148 4,355	131 4,085	122 3,824	326 6,071	332 5,611	360 5,298	2,665	2,472	2,342	118	134	128
Hospital inpatient services	32,449	30,990	31,940	(S)	(S)	(S)	779	681	700	(S)	(S)	(S)	(S)	(S)	(S)	65	46	44
Hospital outpatient services	20,721	18,765	20,110	(S)	(S)	(S)	502	422	353	(S)	(S)	(S)	(S)	(S)	(S)	253	248	244
Services delivered in doctor's office Other services delivered (e.g. nursing homes, private homes, etc.)	88,375 1,364	84,248 1,552	74,303 1,250	47,123 (S)	43,885 (S)	39,719 (S)	2,987 (S)	2,881 (S)	2,690 (S)	6,026 (S)	5,574 (S)	5,268 (S)	2,533 (S)	2,363 (S)	2,221 (S)	1,577	1,557	1,606
Merchandise sales Optical goods Orthopedic appliances Prescription drugs	1,126 (S) (S) (S)	1,078 (S) (S) (S)	984 (S) (S) (S)	(S) (S) (S) (S)	(S) (S) (S) (S)	(S) (S) (S) (S)	(S) (S) (S) (S)	(S) (S) (S) (S)	(S) (S) (S) (S)	153 (S) 49	146 (S) 52	142 (S) 57	3,512 3,493 (S) (S)	3,249 3,231 (S) (S)	3,084 3,067 (S) (S)	86 - 70 (S)	88 - 74 (S)	79 - 66 (S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	97	85	71	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

- Represents zero.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.3 for estimated measures of sampling variability (coefficients of variation).

Table 7.8. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1996 Through 1998

Type of sources		ors of med (SIC 8011		(	Dentists SIC 8021	)		s of osteo			hiropracto SIC 8041			ptometris SIC 8042			Podiatrist (SIC 8043	
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
services	96.7	96.5	96.4	98.0	97.5	96.5	98.3	98.6	97.7	96.3	95.5	95.3	44.8	44.8	46.0	95.9	95.4	95.7
Patient care services .	92.2	92.1	91.4	96.3	95.4	94.1	94.4	95.9	93.1	94.9	93.3	92.2	41.9	42.3	40.9	94.8	94.5	94.3
Laboratory services	4.5	4.6	4.8	3.1	3.1	3.6	2.8	2.7	2.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	3.8	3.7	3.8	2.2	2.3	1.9	2.0	1.7	1.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	0.7	0.8	1.0	0.9	0.8	1.7	0.9	0.9	0.9	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	7.3	7.4	8.0	1.8	1.7	2.2	3.0	2.9	2.8	4.8	5.2	5.8	-	(-)	-	5.2	6.0	5.6
Other patient care services	80.4	80.1	78.6	91.4	90.6	88.4	88.5	90.3	88.0	89.2	87.1	85.1	41.3	41.4	40.2	89.3	88.3	88.3
Hospital inpatient services	18.3	18.3	19.7	(S)	(S)	(S)	15.8	15.1	16.1	(S)	(S)	(S)	(S)	(S)	(S)	2.9	2.0	1.9
Hospital outpatient services	11.7	11.1	12.4	(S)	(S)	(S)	10.2	9.3	8.1	(S)	(S)	(S)	(S)	(S)	(S)	11.2	11.0	10.6
Services delivered in doctor's office	49.7	49.8	45.7	90.4	89.4	87.0	60.7	63.7	61.9	88.5	86.6	84.7	39.2	39.6	38.1	69.6	69.2	69.8
Other services delivered (e.g. nursing homes, private homes, etc.)	0.8	0.9	0.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	5.6	6.0	6.0
Manakandian adaa	0.0		0.0	(0)	(0)	(0)	(0)	(0)	(0)	0.0		0.0	54.4	54.4	50.0	0.0	0.0	0.4
Merchandise sales	0.6	0.6	0.6	(S)	(S)	(S)	(S)	(S)	(S)	2.2	2.3	2.3	54.4	54.4 54.1	52.9 52.6	3.8	3.9	3.4
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	54.1	-		- 0 1	-	-
Orthopedic appliances Prescription drugs	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	0.7	0.8	0.9	(S) (S)	(S) (S)	(S) (S)	3.1 (S)	3.3 (S)	2.9 (S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	1.4	1.3	1.1	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

- Represents zero.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.4 for estimated measures of sampling variability (coefficients of variation).

Table 7.9. Selected Health Services (SIC's 801, 802, 803, 804 and 805)—Estimated Receipts for Taxable Employer Firms, by Source: 1996
Through 1998

1987 SIC	Kind of business		Total		Medicare			Medicaid			Other government			Private insurance				Patient		Other		
code	Kind of business	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
801	Offices and clinics of doctors of medicine	177,782	169,127	162,420	39,600	38,400	36,992	12,445	11,452	11,913	2,312	2,436	2,653	88,106	83,455	79,780	24,089	23,234	20,856	11,230	10,150	10,226
802	Offices and clinics of dentists	52,147	49,111	45,653	(S)	(S)	(S)	1,392	1,374	1,299	(S)	(S)	(S)	24,745	23,226	21,905	24,519	22,957	20,741	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	4,921	4,523	4,347	1,169	1,085	1,031	365	361	363	60	48	49	2,397	2,139	1,979	805	744	674	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	26,068	24,583	23,496	2,941	3,015	3,011	1,027	1,010	916	(S)	(S)	(S)	10,496	10,088	9,827	8,328	7,611	6,965	2,655	2,237	2,190
8041	Offices and clinics of chi- ropractors	6,807	6,439	6,223	492	468	449	66	71	79	(S)	(S)	(S)	3,757	3,620	3,574	2,050	1,914	1,735	(S)	(S)	(S)
8042	Offices and clinics of optometrists	6,460	5,969	5,827	617	569	588	307	304	318	(S)	(S)	(S)	1,875	1,670	1,608	3,471	3,274	3,139	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	2,266	2,250	2,300	662	667	678	99	111	100	(S)	(S)	(S)	1,126	1,091	1,117	336	329	348	(S)	(S)	(S)
805	Nursing and personal care facilities	48,106	45,794	43,244	8,942	8,651	7,601	24,757	23,297	23,156	362	376	362	3,857	3,670	3,322	8,492	8,125	7,291	1,695	1,675	1,512

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.5 for estimated measures of sampling variability (coefficients of variation).

Table 7.10. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1996 Through 1998

1987 SIC	Kind of business		Total		Medicare		Medicaid			Other government			Private insurance				Patient		Other			
code	Kind of business	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
801	Offices and clinics of doctors of medicine	100.0	100.0	100.0	22.3	22.7	22.8	7.0	6.8	7.3	1.3	1.4	1.6	49.6	49.3	49.1	13.5	13.7	12.8	6.3	6.0	6.3
802	Offices and clinics of dentists	100.0	100.0	100.0	(S)	(S)	(S)	2.7	2.8	2.8	(S)	(S)	(S)	47.5	47.3	48.0	47.0	46.7	45.4	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	100.0	100.0	100.0	23.8	24.0	23.7	7.4	8.0	8.4	1.2	1.1	1.1	48.7	47.3	45.5	16.4	16.4	15.5	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	100.0	100.0	100.0	11.3	12.3	12.8	3.9	4.1	3.9	(S)	(S)	(S)	40.3	41.0	41.8	31.9	31.0	29.6	10.2	9.1	9.3
8041	Offices and clinics of chi- ropractors	100.0	100.0	100.0	7.2	7.3	7.2	1.0	1.1	1.3	(S)	(S)	(S)	55.2	56.2	57.4	30.1	29.7	27.9	(S)	(S)	(S)
8042	Offices and clinics of optometrists	100.0	100.0	100.0	9.6	9.5	10.1	4.8	5.1	5.5	(S)	(S)	(S)	29.0	28.0	27.6	53.7	54.9	53.9	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	100.0	100.0	100.0	29.2	29.6	29.5	4.4	4.9	4.3	(S)	(S)	(S)	49.7	48.5	48.6	14.8	14.6	15.1	(S)	(S)	(S)
805	Nursing and personal care facilities	100.0	100.0	100.0	18.6	18.9	17.6	51.5	50.9	53.5	0.8	0.8	0.8	8.0	8.0	7.7	17.7	17.7	16.9	3.5	3.7	3.5

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Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.6 for estimated measures of sampling variability (coefficients of variation).

Table A-7.1. Selected Health Services (SIC 80)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998

1987 SIC code	Kind of business	Rec	eipts	Year-to-year ratio
1907 SIC code	Killa di busiless	1998	1997	1998/1997
80	Health services	1.0	1.4	0.6
801 802	Offices and clinics of doctors of medicine	3.0	2.6	1.4
	Offices and clinics of dentists	3.0	2.4	1.1
803 804	Offices and clinics of doctors of osteopathy	3.3 2.2	2.2 2.0	1.9 1.1
8041	Offices and clinics of other health practitioners  Offices and clinics of chiropractors	2.6	1.8	1.1
8042	Offices and clinics of chinopractors	3.9	2.9	1.5
8043	Offices and clinics of optionetrists	6.5	5.3	3.0
805	Nursing and personal care facilities		5.2	2.6
806	Hospitals		3.1	1.2
8062	General medical and surgical hospitals	3.7	3.7	1.0
8063	Psychiatric hospitals	9.8	8.2	7.7
8069	Specialty hospitals, except psychiatric	2.3	2.2	1.6
807	Medical and dental laboratories	5.3	5.5	1.8
8071	Medical laboratories	6.2	6.4	2.5
8072	Dental laboratories	8.0	7.0	2.9
808	Home health care services	6.1	4.6	3.0
809	Miscellaneous health and allied services, n.e.c	4.1	4.7	2.1
8092	Kidney dialysis centers	6.1	4.9	2.1
8093	Specialty outpatient facilities, n.e.c	5.8	5.2	3.0

Table A-7.2. Selected Health Services (SIC 80 pt.)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998

1987 SIC	Kind of business	Reve	enue	Year-to-year ratio	Expe	enses	Year-to-year	
code	Kind of business	1998	1997	1998/1997	1998	1997	1998/1997	
80 pt.	Selected health services	3.5	3.4	1.3	3.3	3.5	1.0	
801	Offices and clinics of doctors of medicine	4.5	4.0	1.4	4.4	3.8	1.0	
805	Nursing and personal care facilities	5.8	5.2	2.0	5.6	5.7	2.2	
806	Hospitals	4.1	4.0	1.5	3.9	4.1	1.2	
8062	General medical and surgical hospitals	4.6	4.3	1.6	4.3	4.5	1.3	
8063	Psychiatric hospitals	5.8	5.8	0.7	6.8	6.8	0.6	
8069	Specialty hospitals, except psychiatric	7.7	8.6	0.8	8.2	9.1	0.9	
808	Home health care services	10.3	8.7	2.9	9.4	7.9	2.8	
809	Miscellaneous health and allied services,							
	n.e.c	3.5	4.2	2.5	3.9	3.8	2.8	
8092	Kidney dialysis centers	-	-	-	-	-	-	
8093	Specialty outpatient facilities, n.e.c	6.8	6.0	4.0	6.0	5.1	3.8	

<sup>-</sup> Represents zero.

Table A-7.3. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Type of Service Performed: 1997 and 1998

		ors of med (SIC 8011		Dentists (SIC 8021)				s of oste SIC 8031			hiropracto SIC 8041			ptometris SIC 8042			s 3)	
Type of service	Rece	eipts	Year- to-year ratio	Rec	eipts	Year- to-year ratio	Rece	eipts	Year- to-year ratio	Rece	eipts	Year- to-year ratio	Rece	eipts	Year- to-year ratio	Rece	eipts	Year-to- year ratio
	1998	1997	1998/ 1997	1998	1997	1998/ 1997	1998	1997	1998/ 1997	1998	1997	1998/ 1997	1998	1997	1998/ 1997	1998	1997	1998/ 1997
Total	3.1	2.8	1.5	3.2	2.5	1.2	3.6	2.4	2.0	3.0	2.1	2.0	4.2	3.2	1.7	7.0	5.6	3.2
medical professional services	3.1	2.8	1.4	3.3	2.6	1.2	3.6	2.4	2.0	2.9	2.2	2.1	5.0	3.9	2.3	6.9	5.6	3.1
Patient care services .	2.9	2.9	1.6	3.1	2.5	1.3	3.8	2.6	2.1	3.0	2.2	2.1	4.9	3.5	2.8	6.9	5.6	3.0
Laboratory services	12.0	12.0	4.4	15.7	15.0	11.9	12.8	16.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	12.3	13.1	5.4	22.2	21.4	17.8	12.8	16.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	14.9	15.0	13.8	17.9	14.0	18.0	18.3	18.6	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	12.9	13.3	7.8	13.0	10.3	10.6	8.1	7.1	11.0	5.5	8.9	6.4	-	-	-	10.2	10.6	7.7
Other patient care services	2.7	2.6	1.5	3.2	2.6	1.4	4.0	2.7	2.2	3.0	2.3	2.3	5.0	3.9	2.4	6.9	5.6	3.0
Hospital inpatient services	5.3	4.9	2.1	(S)	(S)	(S)	9.5	12.5	6.8	(S)	(S)	(S)	(S)	(S)	(S)	17.1	16.1	(S)
Hospital outpatient services	7.2	4.7	4.2	(S)	(S)	(S)	10.3	12.1	10.0	(S)	(S)	(S)	(S)	(S)	(S)	15.9	14.0	7.5
Services delivered in doctor's office	3.3	3.1	2.4	3.3	2.7	1.4	5.5	5.1	3.4	3.0	2.3	2.3	5.0	3.8	2.8	6.4	4.9	3.6
Other services delivered (e.g. nursing homes, private homes, etc.)	12.2	13.9	10.2	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	17.1	10.7	9.0
,				, ,	, ,				` '	` ′		` ′	` ,	(3)	\ \ /			
Merchandise sales	13.3	16.0	14.9	(S)	(S)	(S)	(S)	(S)	(S)	12.4	10.8	17.1	4.5	4.0	2.1	17.1	13.3	8.6
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	4.6	4.1	2.1		-	-
Orthopedic appliances Prescription drugs	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	(S) (S)	11.7	10.2	(S) -	(S) (S)	(S) (S)	(S) (S)	15.1 (S)	13.6 (S)	8.0 (S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	18.5	18.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

Table A-7.4. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Employer Firms, by Type of Service Performed: 1997 and 1998

Type of service	Docto medi (SIC 8	cine	Den (SIC 8		Docto osteo (SIC		Chirop (SIC		Optom (SIC			atrists 8043)
	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
Total  Patient care and other medical professional	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
services	0.4 0.7 11.2	0.4 0.7 11.2	0.4 0.5 16.4	0.6 0.8 14.8	0.3 0.8 12.7	0.2 0.7 16.2	0.5 0.7 (S)	0.5 0.6 (S)	2.5 2.9 (S)	2.5 2.5 (S)	0.6 0.7 (S)	0.6 0.7 (S)
services  Provider billed independent	11.4	12.2	22.8	21.5	12.9	16.9	(S)	(S)	(S)	(S)	(S)	(S)
laboratory services X-ray services Other patient care	15.1 10.9	14.9 11.9	17.9 13.4	13.0 10.1	17.9 8.5	18.7 7.2	(S) 4.9	(S) 8.6	(S)	(S)	(S) 7.2	(S) 8.5
services	1.2	1.3	0.9	0.9	1.0	0.9	0.8	0.9	2.9	2.5	0.8	0.9
services Hospital outpatient	3.5	3.9	(S)	(S)	8.2	12.4	(S)	(S)	(S)	(S)	13.9	14.5
services Services delivered in doctor's office	8.1 2.2	5.2 2.1	(S) 0.9	(S) 0.9	11.9 3.4	12.7	(S) 0.9	(S)	(S) 3.2	(S) 2.8	9.4	9.5
Other services delivered (e.g. nursing homes, private homes,	2.2	2.1	0.3	0.9	3.4	3.7	0.9	1.1	5.2	2.0	2.0	1.7
etc.)	12.7	13.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	16.6	11.2
Merchandise sales Optical goods Orthopedic appliances	12.5 (S) (S)	16.5 (S) (S)	(S) (S) (S)	(S) (S) (S)	(S) (S) (S)	(S) (S) (S)	11.3 (S) 9.7	10.8 (S) 9.8	2.1 2.2 (S)	2.2 2.2 (S)	12.5 - 14.8	10.9 - 13.5
Prescription drugs Nonprescription drugs	(S)	(S)	(S)	(S)	(S)	(S)	-	-	(S)	(S)	(S)	(S)
and medical supplies .	(S)	(S)	(S)	(S)	(S)	(S)	17.3	18.0	(S)	(S)	(S)	(S)

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

Table A-7.5. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1997 and 1998

			Total			Medicare			Medicaid		Othe	r Governr	ment	Priv	ate Insura	ince		Patient			Other	
1987 SIC code	Type of source	Rece	eipts	Year- to-year ratio	Rece	eipts	Year- to-year ratio	Rece	eipts	Year- to-year ratio	Rece	eipts	Year- to-year ratio	Rec	eipts	Year- to-year ratio	Rece	eipts	Year- to-year ratio	Rec	eipts	Year-to- year ratio
		1998	1997	1998/ 1997	1998	1997	1998/ 1997	1998	1997	1998/ 1997	1998	1997	1998/ 1997	1998	1997	1998/ 1997	1998	1997	1998/ 1997	1998	1997	1998/ 1997
801	Offices and clinics of doctors of medicine	3.1	2.8	1.5	4.3	3.9	2.5	5.4	5.9	4.0	5.4	5.8	7.8	3.7	3.6	1.7	5.1	5.7	2.7	10.9	12.3	8.3
802	Offices and clinics of dentists	3.2	2.5	1.2	(S)	(S)	(S)	12.7	12.0	15.2	(S)	(S)	(S)	2.9	2.9	1.5	4.3	2.8	2.0	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	3.6	2.4	2.0	4.2	4.3	2.6	11.9	9.8	4.8	15.8	15.4	(S)	5.1	4.4	2.5	9.0	7.1	5.2	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	2.6	2.5	1.3	5.5	7.1	2.7	21.5	18.3	4.4	(S)	(S)	(S)	3.7	3.3	2.4	2.7	3.8	1.8	7.5	5.0	6.1
8041	Offices and clinics of chiropractors	3.0	2.1	2.0	5.6	6.2	5.3	11.9	9.0	17.3	(S)	(S)	(S)	4.0	3.2	3.0	5.0	4.1	2.2	(S)	(S)	(S)
8042	Offices and clinics of optometrists	4.2	3.2	1.7	8.7	7.1	2.9	11.8	10.4	5.1	(S)	(S)	(S)	6.9	6.0	3.8	3.8	4.0	2.4	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	7.0	5.6	3.2	6.7	4.3	4.2	12.6	12.2	9.3	(S)	(S)	(S)	7.8	6.9	4.4	10.4	10.3	5.1	(S)	(S)	(S)
805	Nursing and personal care facilities	5.4	5.3	2.7	6.8	6.4	2.9	6.3	6.3	2.8	13.5	17.1	7.9	11.4	9.8	3.8	8.6	7.3	4.0	9.8	11.4	4.3

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-7.6. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Employer Firms, by Source: 1997 and 1998

1987 SIC	Kind of business	Medicare		Medicaid		Oth govern		Priv insur	ate ance	Pat	ient	Other		
code		1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	
801	Offices and clinics of													
	doctors of medicine	3.5	4.0	5.6	5.0	6.8	6.9	1.2	1.9	4.4	4.5	9.6	11.6	
802	Offices and clinics of	(C)	(C)	44.0	44.0	(C)	(C)	4.0	4.0	0.0	4.0	(0)	(C)	
803	dentists	(S)	(S)	11.3	11.3	(S)	(S)	1.9	1.6	2.0	1.8	(S)	(S)	
003	doctors of osteopathy	4.8	4.9	9.0	8.6	13.2	15.3	2.8	3.5	8.7	6.3	(S)	(S)	
804	Offices and clinics of	4.0	4.5	9.0	0.0	13.2	13.3	2.0	3.5	0.7	0.5	(3)	(3)	
004	other health practitioners	5.5	6.5	16.5	17.2	(S)	(S)	2.0	2.7	2.7	3.3	7.5	5.3	
8041	Offices and clinics of	0.0	0.0			(0)	(0)				0.0		0.0	
	chiropractors	4.7	5.0	10.9	8.5	(S)	(S)	2.3	2.0	4.1	4.2	(S)	(S)	
8042	Offices and clinics of					,	,					. ,	( )	
	optometrists	5.8	5.7	10.8	9.3	(S)	(S)	4.3	5.3	2.4	2.8	(S)	(S)	
8043	Offices and clinics of													
	podiatrists	4.1	3.2	9.9	11.6	(S)	(S)	2.8	2.5	6.0	6.8	(S)	(S)	
805	Nursing and personal care													
	facilities	3.9	3.5	2.5	2.4	11.1	14.8	7.5	8.8	7.3	5.8	10.0	11.9	

S Data do not meet publication standards because of high sampling variability or poor response quality.